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March 20, 2006

Ms. Sara J. Phillips
Manager, International Services Group
Delphi Corporation
5825 Delphi Drive
Troy, MI 48098

Dear Sara:

Delphi Corporation (Delphi) and KPMG LLP (KPMG) have entered into an agreement letter dated October 5, 2004, November 3, 2004, and January 18, 2006 executed on March 8, 2006 under which KPMG will provide international executive services to Delphi and its expatriates. The fees listed in Attachment A are an addendum to Exhibit E of the October 5, 2004 engagement letter. Our fees for services detailed in Attachment A will be billed at the lesser of the fees in Attachment A or the actual time incurred to complete the services at our standard hourly rates.

Please sign the enclosed copy of this letter to confirm our agreement. If you have any questions, please call Sandra Froylan at (312) 665-3323 or me at (312) 665-5207.

Very truly yours,

KPMG LLP

Doyoung Yong
Senior Manager
International Executive Services

cc: James P. Whitson, Delphi Corporation
Ann Marie Goddard, KPMG
Saul Caisman, KPMG
Sandra Froylan, KPMG

ACCEPTED:

Delphi Corporation.

Authorized Signature

Title

Date



Attachment A: Delphi Corporation

Addendum to Exhibit E of the October 5, 2004 Engagement Letter

Other services listed below for authorized Delphi employees for the 2004, 2005, and 2006 calendar years are based on the following fee schedule per employee:

- Prepare amended US income tax returns for Employees Assigned To the Mexican Border \$375
- Prepare monthly Mexican non-resident income tax withholding calculation for Employees Assigned To the Mexican Border \$40
- Prepare and compile payments at host information for Employees Assigned From the US, Expatriates Assigned To the US, and Expatriates Assigned To and From Non-US Countries \$375